

## Financial Statement — Balance Sheet

Provided by: INPAQ TECHNOLOGY CO., LTD.

Fincial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/06/30	2023/12/31	2023/06/30
<b>Balance Sheet</b>			
Current assets			
Cash and cash equivalents	1,698,824	2,522,821	2,674,304
Current financial assets at fair value through profit or loss	154	5,599	0
Current financial assets at amortised cost	302,836	574,381	866,907
Notes receivable, net	305,077	300,240	218,351
Accounts receivable, net	2,018,705	1,950,984	1,771,147
Accounts receivable due from related parties, net	180,607	204,590	160,006
Other receivables due from related parties	2,074	939	545
Current inventories	1,029,231	912,826	898,878
Other current assets	263,688	169,849	178,463
Total current assets	5,801,196	6,642,229	6,768,601
Non-current assets			
Non-current financial assets at fair value through profit or loss	97,697	41,941	0
Non-current financial assets at fair value through other comprehensive income	982,545	486,905	477,877
Non-current financial assets at amortised cost	1,484,638	218,574	0
Investments accounted for using equity method	12,106	14,566	11,757
Property, plant and equipment	4,150,803	4,146,655	3,916,767
Right-of-use assets	58,757	51,784	62,983
Investment property, net	8,231	8,343	8,611
Intangible assets	173,178	179,440	179,427
Deferred tax assets	97,275	132,210	138,031
Other non-current assets	77,398	115,993	147,258
Total non-current assets	7,142,628	5,396,411	4,942,711
Total assets	12,943,824	12,038,640	11,711,312
Current liabilities			
Current borrowings	480,081	419,329	1,085,000
Accounts payable	1,155,780	1,036,232	826,645
Accounts payable to related parties	22,549	27,863	31,925
Other payables	581,570	399,838	493,498
Other payables to related parties	10,843	12,194	11,690
Current lease liabilities	11,723	13,536	17,378
Other current liabilities	1,048,199	833,130	1,157,383
Total current liabilities	3,310,745	2,742,122	3,623,519
Non-current liabilities			
Non-current financial liabilities at fair value through profit or loss	1,044	2,374	0
Bonds payable	668,985	662,742	0
Non-current portion of non-current borrowings	1,410,142	1,436,018	1,809,325
Deferred tax liabilities	220,008	220,008	223,223
Non-current lease liabilities	34,701	26,040	33,385
Other non-current liabilities	61,429	62,300	67,441
Total non-current liabilities	2,396,309	2,409,482	2,133,374
Total liabilities	5,707,054	5,151,604	5,756,893
Equity attributable to owners of parent			
Share capital			
Ordinary share	1,489,803	1,489,803	1,401,803
Total Share Capital	1,489,803	1,489,803	1,401,803
Capital surplus			
Total capital surplus	3,244,157	3,244,157	2,840,046
Retained earnings			
Total retained earnings	2,578,927	2,348,677	1,933,365
Other equity interest			
Total other equity interest	-117,701	-240,380	-267,695
Treasury shares	0	0	0
Total equity attributable to owners of parent	7,195,186	6,842,257	5,907,519
Non-controlling interests	41,584	44,779	46,900
Total equity	7,236,770	6,887,036	5,954,419
Total liabilities and equity	12,943,824	12,038,640	11,711,312
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	0	0	0